

701—26.14(422) Dance schools and dance studios. The gross receipts from services rendered, furnished or performed by dance schools or dance studios are subject to tax. A “dance school” is any institution established primarily for the purpose of teaching any one or more types of dancing. A “dance studio” is any room or group of rooms in which any one or more types of dancing are taught. If other activities such as acrobatics, exercise, baton twirling, tumbling or modeling are taught in dance schools, the gross receipts from the teaching of such activities are subject to tax.